

Alberto William Vilar
860 United Nations Plaza
New York, New York 100017

Gary Alan Tanaka
c/o Mark Tanaka
74 East 79th Street
New York, New York 10021

Dated: New York, New York
June 24, 2005

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul G. Gizzi", with a stylized flourish at the end.

Paul G. Gizzi (PG-1836)

Counsel for the Plaintiff
Securities and Exchange Commission
3 World Financial Center, Room 4300
New York, NY 10281
212-336-0077